

# Forty-Ninth Annual Report

Sixty-Sixth Legislature  
2024 General Session

Office of the Legislative  
Auditor General



## 2023 Excellence In Evaluation Award

OLAG received the **Excellence in Evaluation Award** from the National Conference of State Legislatures. This award recognized OLAG's devotion to furthering the office's impact. Recognized efforts include:

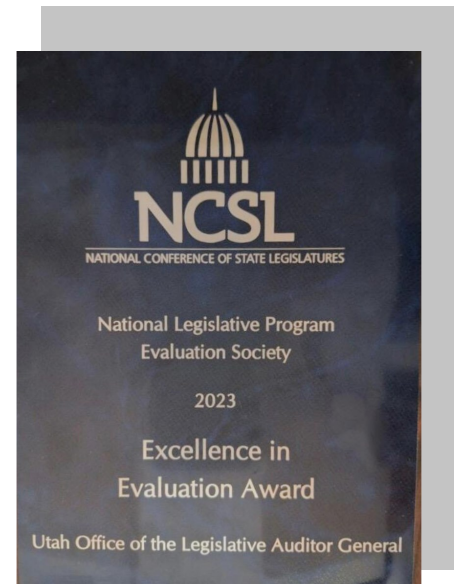
- Improved communication and messaging
- Revamped emphasis on ensuring audit implementation
- Increased communication with Legislative leadership

The award-granting committee recognized the impact and complexity OLAG's work, including audits such as:

**University of Utah Lab Safety** – discovered a broken lab safety management system. The University reported that this work “resulted in real changes and improvements that are making people's lives safer.”

**Justice Reinvestment Initiative** – led to long-term Legislative and agency work on better collaboration and data management in the criminal justice system

**Elections System and Controls** – pointed out significant opportunities to strengthen county use of election controls. The Legislature passed legislation on all the reported opportunities.



During the four-year award period OLAG produced:

- 56 Full Audits • 5 In-depth Follow-Ups •
- 15 Informal Letter Reports •



The Utah State Legislature created the Office of the Legislative Auditor General (OLAG) in 1975. OLAG has constitutional authority to audit any branch, department, agency, or political subdivision of the state.

The Legislative Auditor General is a constitutionally created position with a six-year term of appointment. The Auditor General reports directly to the Legislative Audit Subcommittee of the Legislative Management Committee. The committee is a six-member committee composed of the President of the Senate, the Speaker of the House, the Senate Majority and Minority Leaders, and the House Majority and Minority Leaders.

## What Does the Office of the Legislative Auditor General Do?

OLAG has the constitutional authority to audit any state agency, local government entity, or any entity that receives public funds. These audits review entities for efficiency, effectiveness, and compliance with legal requirements. Audits take, on average, 9 months depending on the scope and complexity of the audit. The office completes one annual in-depth budget review of both a state agency and a local education agency.

## How Are Audits Initiated?

Any legislator can make an audit request by writing a letter to the Legislative Audit Subcommittee identifying specific issues of concern that the audit should address. Legislators can contact OLAG for assistance with these letters. While a letter of request can originate from one legislator, the request may have a higher likelihood of prioritization if it is signed by a group of legislators. Issues typically given the highest priority are those that have the potential for a significant statewide impact and those that are likely to be addressed by the Legislature during the next session.

## What Is the Audit Process?

Once an audit is staffed, the team conducts an introductory meeting with the auditee. Auditors then conduct a risk assessment to identify areas with the highest potential for impactful recommendations leading to improvements in efficiency, effectiveness, and compliance. Auditors conduct interviews, gather and analyze data, and review relevant statute and other standards to support the team's findings and recommendations. Throughout the audit process, the team strives to work collaboratively and openly with the auditee.

## Download Audit Reports



### Inside the Annual Report

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**Office of the Legislative Auditor General**

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## **Audit Subcommittee**

### **President J. Stuart Adams, Co-Chair**

President of the Senate

### **Senator Evan J. Vickers**

Senate Majority Leader

### **Senator Luz Escamilla**

Senate Minority Leader

### **Speaker Mike Schultz, Co-Chair**

Speaker of the House

### **Representative Jefferson Moss**

House Majority Leader

### **Representative Angela Romero**

House Minority Leader

#### **— Auditor General —**

Kade Minchey, CIA, CFE

#### **— Deputy Auditor General —**

Brian Dean, CIA, CFE

Darin Underwood, CIA

#### **— Audit Manager —**

Leah Blevins, CIA

Jesse Martinson, CIA

#### **— Quality Assurance —**

Lauri Felt

#### **— Administrative Assistant —**

Debbie Clawson

#### **— Senior Audit Supervisor —**

Jake Dinsdale, CIA

Matthias Boone, CIA, CFE

#### **— Audit Supervisor —**

David Gibson, CISA  
August Lehman, CIA, CFE  
Nicole Luscher  
Ryan Thelin  
Madison Hoover

#### **— Lead Auditor —**

Hillary Galvin  
McKenzie Cantlon  
Andrew Poulter  
Abigail Armstrong  
Rusty Facer



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## Auditor Staff Continued

### — Audit Staff —

Jentrie Willey	Kyle Pepp
Brendon Ressler	Spencer Hadley
Jake Davis	Tanner Taguchi
Morgan Hagey	Abigail Jacobsen
Madison Cicon	Jason LeGore
Clint Yingling	

### — Audit Intern—

Erick Bravo  
Whitney Fitzgerald

### — Education Excellence Team —

#### — Senior Audit Supervisor —

Chris McClelland, CIA, CFE

#### — Lead Auditor —

Lindsay Jaynes

#### — Audit Staff —

Amanda Hartzler	Tanner Cox
Donna C Hernandez	Nick Varney
Erin O'Brien	

### — Government Excellence Team —

#### — Data Methodologist —

Tyson Cabulagan, CFE

#### — Lead Auditor —

Brent Packer      Skylar Scott





## State of Utah Office of the Legislative Auditor General

## Office Impact

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The mission of the Office of the Legislative Auditor General is to serve the Utah Legislature and the citizens of Utah by providing objective and credible information, in-depth analysis, findings, and conclusions that help legislators and other decision makers:

- Improve Programs
- Reduce Costs
- Promote Accountability

### Improving Programs

We identify changes in statute or agency policies and practices that can help programs more effectively achieve their purposes.

- ▶ *A Performance Audit of Cybersecurity in the State of Utah* found that many entities can decrease the likelihood of serious cyberattacks through a few simple and effective methods. These include adopting a cybersecurity framework, improving communication between IT leadership and administrative leadership, and requiring employees to complete annual cybersecurity training.
- ▶ *A Performance Audit of the Utah State Correctional Facility* made a number of recommendations to improve hiring, retention, strategic planning, and culture at the state prison in order to help improve what had become an unsafe work environment.

In 2023, the Office of the Legislative Auditor General (OLAG) completed 18 audits:

- 15 full audits
- 3 special projects

### Reducing Cost

We find savings for Utah taxpayers by identifying ways to run programs more efficiently or collect revenues that agencies are failing to collect.

- ▶ *An In-Depth Budget Review of the Salt Lake City School District (SLCSD)* found that SLCSD operates an inefficient number of elementary schools, which increases costs by over \$3.5 million annually. This year, the SLCSD has recommended the closure of four elementary schools in their district. Closing these four schools is estimated to save the district over \$2.2 million annually based on the lowest elementary school operating costs for fiscal year 2021.

### Promoting Accountability

We provide information that helps decision makers address important issues, including the adequacy of governance structures.

- ▶ *A Performance Audit of the Intermountain Power Agency* provided policy makers with governance options to help improve the oversight of the agency and made recommendations to improve long-term planning in order to promote accountability.



## The Best Practice Handbook

*The Best Practice Handbook* is a resource for all government organizations in Utah. The handbook describes 12 best practices that address common pitfalls that we observe when auditing various organizations.

The best practices in this handbook are



aimed at improving effectiveness and efficiency by strengthening organizational cohesion and performance.

We believe that applying these best practices will help organizations better serve the citizens of the state.

## Recommendation Status Dashboard

OLAG follows up on recommendations each year to check the implementation status for each recommendation that has not been fully implemented. Our website now includes a dashboard on recommendation implementation for reports released from 2020 through 2022. Potential legislative action items are also included in the tool.



## 2023 Notable Document Award

The National Conference of State Legislatures and the Legislative Research Librarians Staff Association awarded this notable document award in recognition of *A Performance Audit of Utah's Election System and Controls*.



## High Risk List



In the 2023 General Session, the Legislature codified the high-risk list as part of OLAG's regular duties as a way to provide preventative risk services to benefit Utah. In

September 2023, OLAG reported a list of 12 high-risk programs and operations that

- Threaten public funds or programs,
- Are vulnerable to inefficiency, waste, fraud, abuse, or mismanagement, or
- Require transformation

## Website Modernization

OLAG's website now includes additional information on OLAG's operations and available tools, including OLAG's Best Practices Toolbox, School District Dashboard, and information regarding 2023 High Risk Areas.





Based on issues addressed and recommendations made in our 2022 and 2023 audits, we believe the Legislature should consider the following items during the 2024 General Session. We recognize that whether the Legislature chooses to act on the following items depends on legislative policy decisions that are outside the audit arena.

■ **2023-04: A Performance Audit of the Collection, Protection, and Use for Personal Information by State Agencies**

Historically, data privacy has not been a primary focus for many state-level entities. Many entities collect personally identifiable information with minimal oversight. The Legislature should consider the merits of passing a data privacy act into statute to provide state agencies with a data privacy governance structure, incorporating principals of data privacy into their practices for data processing and sharing.

■ **2023-06: A Performance Audit of Utah's State Energy Policy**

We reviewed state energy policies and their implementation. Despite great uncertainty within the industry, the Office of Energy Development's (OED) planning for Utah's energy future is limited. We made four recommendations to improve OED operations and recommended that the Legislature consider requiring OED to adopt best practices in developing actionable goals and recommendations for the state energy plan.

■ **2023-10: High Risk List**

We reported to the Audit Subcommittee a list of high-risk programs and operations. The Legislature should review current Legislative priorities in light of the 12 reported High Risk areas.



■ **2023-13: A Performance Audit of the Intermountain Power Agency**

The aim of this audit was to ensure efficient and effective operations and the protection of Utah residents and resources. It was the first state-level review of IPA since its creation in 1977. The audit made 11 recommendations, with 9 being directed towards the Legislature to address a number of issues involving oversight, operations, accountability, and equity.

■ **2023-15 A Performance Audit of Utah's Water Management**

Collaboration and coordination are vital to ensure comprehensive planning efforts and to avoid overlap. The Legislature should consider



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strengthening **Utah Code** 73-10-15, outlining cooperation with the Division of Water Resources in the formulation of a state water plan. The Legislature should also consider a comprehensive update of **Utah Code** 73-10-15, 16, and 17 to ensure coordinated efforts in statewide water planning. While **Utah Code** 73-10-17 outlines the Division's authority, it also contradicts it by allowing entities to refuse cooperation.

■ **2023-16 A Performance Audit of Utah Housing Policy**

Multiple analyses of Utah's historical housing production, forecasted population growth, and city planning data highlight a need for policymakers to encourage more space-efficient housing. This audit encourages the Legislature to take action to orient leaders at all levels of government toward a common vision for housing. This could include statewide strategic planning, as well as housing production targets and changes to local zoning authority.

■ **2022-03 A Performance Audit of the Culture and Grant Management Process of the Department of Health**

Some language in statute requires DOH to conduct specific activities that largely rely on funds from federal grants. The Legislature should consider revisiting statute to determine if these activities are still priorities.

■ **2022-09 An In-Depth Budget Review of the Utah Insurance Department**

The Legislature should consider whether it is appropriate for the Captive Division to promote the industry given its role as regulator. There can be potential conflict of interest issues when the Utah Insurance Department's Captive Division is statutorily both the regulator and promoter of the captive insurance industry.



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Completed Audits

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8

Recommendations to:  
Improve service  
delivery

14

Recommendations to:  
Improve reporting and  
communication

14

Recommendations to:  
Improve cost effectiveness  
and resources use

47

Recommendations to:  
Improve program  
management

31

Recommendations for  
Legislative  
Action

2023 Completed Audits

	Agency	Legislative
<p>▶ <b>2023-01: An In-Depth Follow-Up of Healthcare in State Prisons</b></p> <p>Our office concluded that the Clinical Services Bureau has not adequately implemented the 2021 audit recommendations. A culture of noncompliance exists despite management's efforts for corrective action.</p>	9	-
<p>▶ <b>2023-02: A Performance Audit of the San Juan County Commission</b></p> <p>This audit found that two San Juan Commissioner's unconventional observance of the Open and Public Meetings Act increased the potential risk of violating statute, and that their use of private council instead of the county attorney decreased the transparency of the commission's work.</p>	4	-
<p>▶ <b>2023-03: A Performance Audit of Space Utilization by the Utah Schools for the Deaf and Blind</b></p> <p>This audit determined that while the Utah Schools for the Deaf and Blind need additional space, inadequate planning has exacerbated the current lack of classroom space.</p>	7	4
<p>▶ <b>2023-04: A Performance Audit of Cybersecurity in the State of Utah</b></p> <p>This audit reports that many state entities have not adopted a cybersecurity framework and are not requiring annual cybersecurity training.</p>	10	1



## 2023 Completed Audits

	Agency	Legislative
<p>▶ <b>2023-05: The Best Practice Handbook—A Practical Guide to Excellence for Utah Government</b></p> <p>The Best Practice Handbook was developed as part of an effort to fulfill House Bill 326 and House Joint Resolution 6, passed in the 2021 General Session. This work was done with the GOPB and the Office of the Legislative Fiscal Analyst to improve government operations, and to offer training when needed.</p>	-	-
<p>▶ <b>2023-06: A Performance Audit of Utah's State Energy Policy</b></p> <p>This audit found that Utah's planning and data are limited to inform decision-making during a national energy transition. This puts our state's energy reliability and affordability at risk.</p>	4	2
<p>▶ <b>2023-07: A Performance Audit of the Collection, Protection, and Use of Personal Information by State Agencies</b></p> <p>Current data collection and sharing practices by state agencies create data privacy risk. Statutory data privacy guardrails could alleviate the risk.</p>	-	6
<p>▶ <b>2023-08: Government Excellence: Follow-Up Low-Cost IT Procurement Efficiency Evaluation</b></p> <p>Of the five recommendations made in the efficiency evaluation, three have been implemented and two are in process. Our office will follow up on the remaining two recommendations that are in process to support full implementation.</p>	-	-
<p>▶ <b>2023-09: A Limited Review of B and C Road Funds</b></p> <p>This audit concluded that little risk existed regarding the oversight and use of B and C road funds.</p>	2	2
<p>▶ <b>2023-10: A High-Risk List: Identifying and Mitigating Critical Vulnerabilities in Utah—2023</b></p> <p>The High-Risk List identifies programs, areas, and operations of critical vulnerability within the state that could cause significant negative impact in one of more of these three areas: 1) Injury or loss of life, 2) fiscal damages, or 3) impaired service delivery.</p>	-	-



## 2023 Completed Audits

	Agency	Legislative
<p>▶ <b>2023-11: A Systemic Performance Audit of the Park City School District</b></p> <p>This audit concluded that Park City School District can improve its internal controls, monitoring of underperforming students, and strategic plan.</p>	15	3
<p>▶ <b>2023-12: Government Excellence: Office of the Medical Examiner Efficiency Evaluation Follow-Up</b></p> <p>Of the four recommendations made in the efficiency evaluation, all four remain in process. Our office will follow up on all of these recommendations to support full implementation.</p>	-	-
<p>▶ <b>2023-13: A Performance Audit of the Intermountain Power Agency</b></p> <p>This report recommends that the Legislature review IPA governance and governmental exemption and that the IPA Board provide greater Utah-specific planning.</p>	2	9
<p>▶ <b>2023-14: A Systemic Review of the Department of Commerce</b></p> <p>This systemic performance audit of the Department of Commerce outlines improvements in the Division of Professional Licensing, the Division of Real Estate, and the Division of Securities.</p>	6	0
<p>▶ <b>2023-15: A Utah's Water Management</b></p> <p>This report focuses on improving water data and information, utilizing best practices for good government when administering water programs, and strengthening water planning.</p>	6	1
<p>▶ <b>2023-16: A Performance Audit of Utah Housing Policy</b></p> <p>This audit makes the case for state-level strategic planning and accountability through planning, incentives, and penalties.</p>	-	7
<p>▶ <b>2023-17: A Performance Audit of the Utah State Correctional Facility</b></p> <p>The Utah Department of Corrections must address cultural and staffing concerns to ensure the safety and security of the Utah State Correctional Facility.</p>	14	-



## Completed Follow-Ups

### Agency Remaining Recommendations

1 In Process

1 In Process

2 Implemented

4 In Process  
2 Implemented

3 In Process  
3 Partially Implemented

### Legislative Remaining Recommendations

1 Partially Implemented  
4 Implemented  
1 In Process

\* Multi-year follow-ups focus only on recommendations not previously implemented

2020-02:  
A Performance Audit of  
Medicaid's Pharmacy  
Benefit Oversight

2020-04:  
An In-Depth Budget Review of  
the Department of  
Environmental Quality

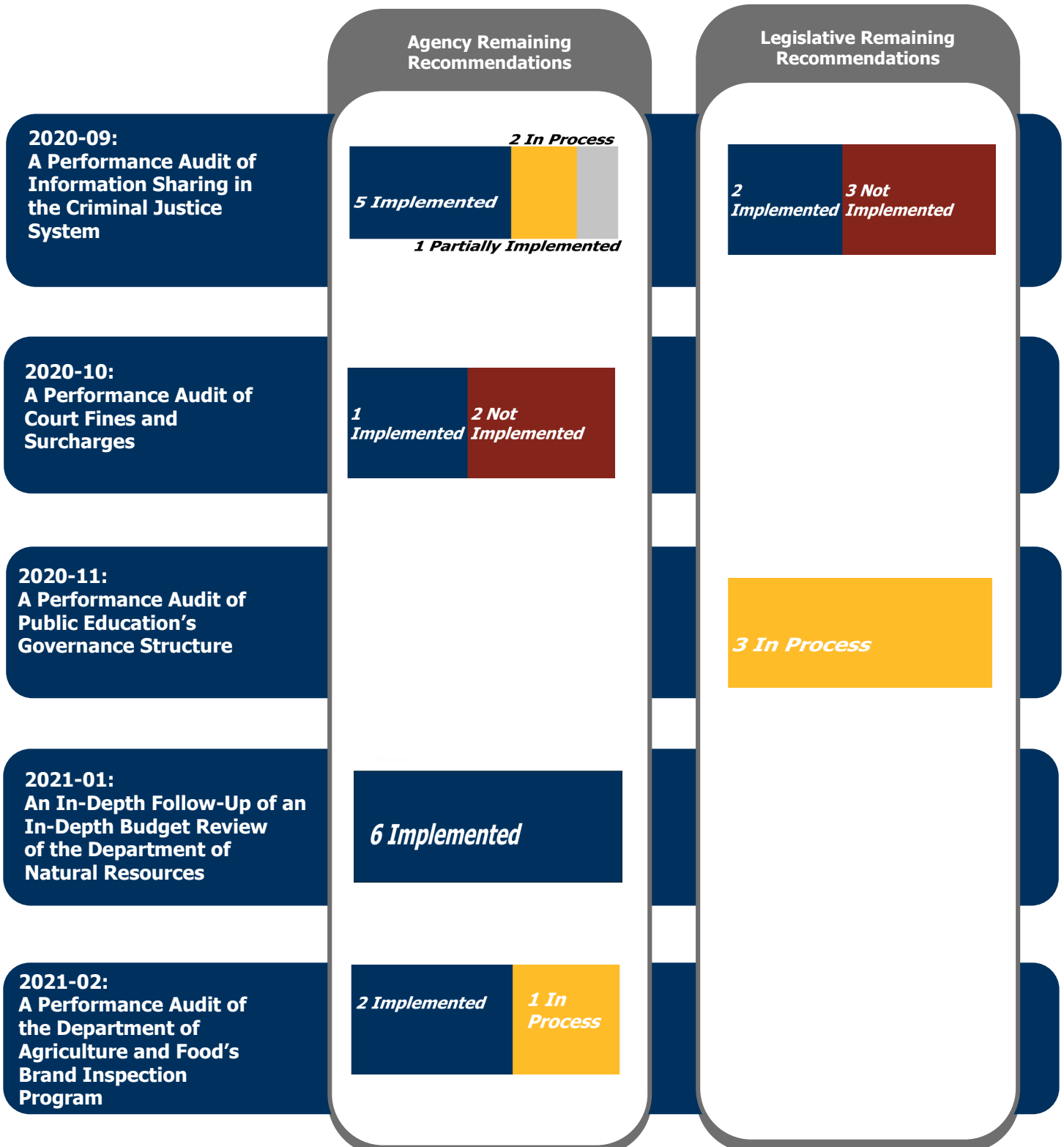
2020-06:  
An In-Depth Follow-Up of 911  
Audits and Review of 911

2020-07:  
A Performance Audit of the  
Office of State Debt Collection

2020-08:  
A Performance Audit of the  
Justice Reinvestment  
Initiative



## Completed Follow-Ups





## Completed Follow-Ups

### Agency Remaining Recommendations

**2 Implemented**



**1 Implemented**



**2 Implemented**  
**3 In Process**



**2 Partially Implemented**



### Legislative Remaining Recommendations

**1 In Process**



**1 In Process**



**5 In Process**  
**1 Partially Implemented**



**3 In Process**



**1 Implemented**



**2021-04:**  
**A Performance Audit of the Utah State Board of Education's Internal Governance**

**2021-05:**  
**A Performance Audit of the Division of Consumer Protection**

**2021-08:**  
**An In-Depth Budget Review of the Department of Agriculture and Food**

**2021-09:**  
**A Performance Audit of Utah's Charter School Governance Structure**

**2021-10:**  
**A Performance Audit of the Division of Services for People with Disabilities**



# State of Utah Office of the Legislative Auditor General 2021 Completed Follow-Ups

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	Agency Recommendations	Legislative Recommendations
<b>2021-11:</b> A Performance Audit of the Culture and Grant Management Process of the Department of Health	<div><div>2 Not Implemented</div><div>6 In Process</div><div>1 Implemented</div></div>	<div>1 Not Implemented</div>
<b>2021-12:</b> A Performance Audit of Social Service Agencies' Performance Measures	<div>3 Implemented</div>	
<b>2021-13:</b> A Performance Audit of Teacher Retention Within Utah's Public Education System	<div>5 Implemented</div>	<div>1 Implemented1 In Process</div>
<b>2021-14:</b> An In-Depth Follow-Up of the Oversight and Management of Utah's Homeless Services	<div>6 Implemented1 In Process</div>	
<b>2021-15:</b> An In-Depth Follow-Up of the State's Career Service System	<div>2 In Process</div>	<div>1 Implemented</div>

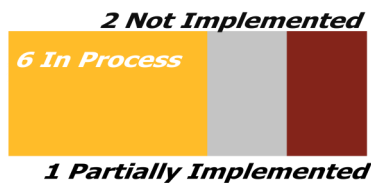


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Agency Recommendations



Legislative Recommendations



**2022-01:**  
A Performance Audit of  
Higher Education Police  
Departments

**2022-02:**  
An In-Depth Budget Review of  
The Weber School District

**2022-03:**  
A Performance Audit of  
Teacher and Principal  
Performance Within Utah's  
Public Education System

**2022-04:**  
A Performance Audit of  
Financial Reporting in  
Public Education

**2022-05:**  
A Performance Audit of Public  
Education Administrative  
Costs



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	Agency Recommendations	Legislative Recommendations
2022-06: A Performance Audit of the Efficiency and Effectiveness of the Division of Technology	7 Implemented 6 In Process	2 Implemented
2022-07: A Limited Review of the Utah Inland Port Authority	8 Implemented	
2022-09: An In-Depth Budget Review of the Utah Insurance Department	5 Implemented 6 In Process	3 Implemented
2022-10: A Performance Audit of Tax Increment Financing	5 In Process	6 In Process



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Agency Recommendations



Legislative Recommendations



2022-11:  
A Performance Audit of  
Utah's System of Higher  
Education Governance

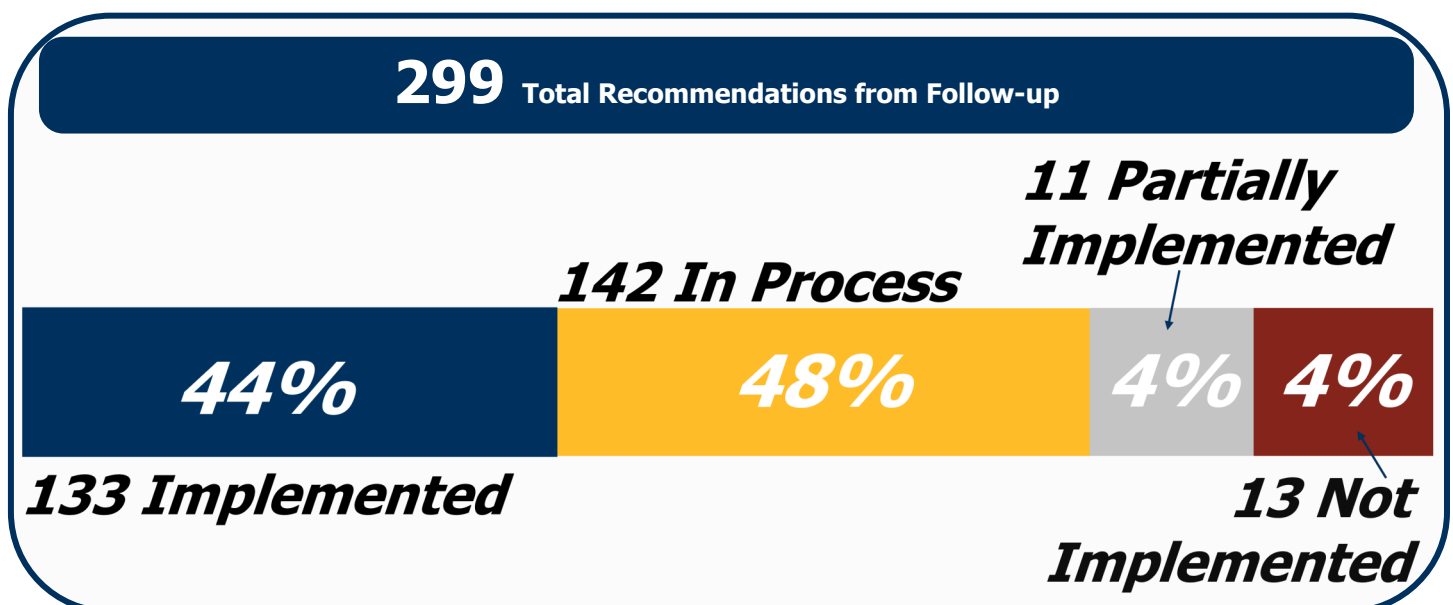
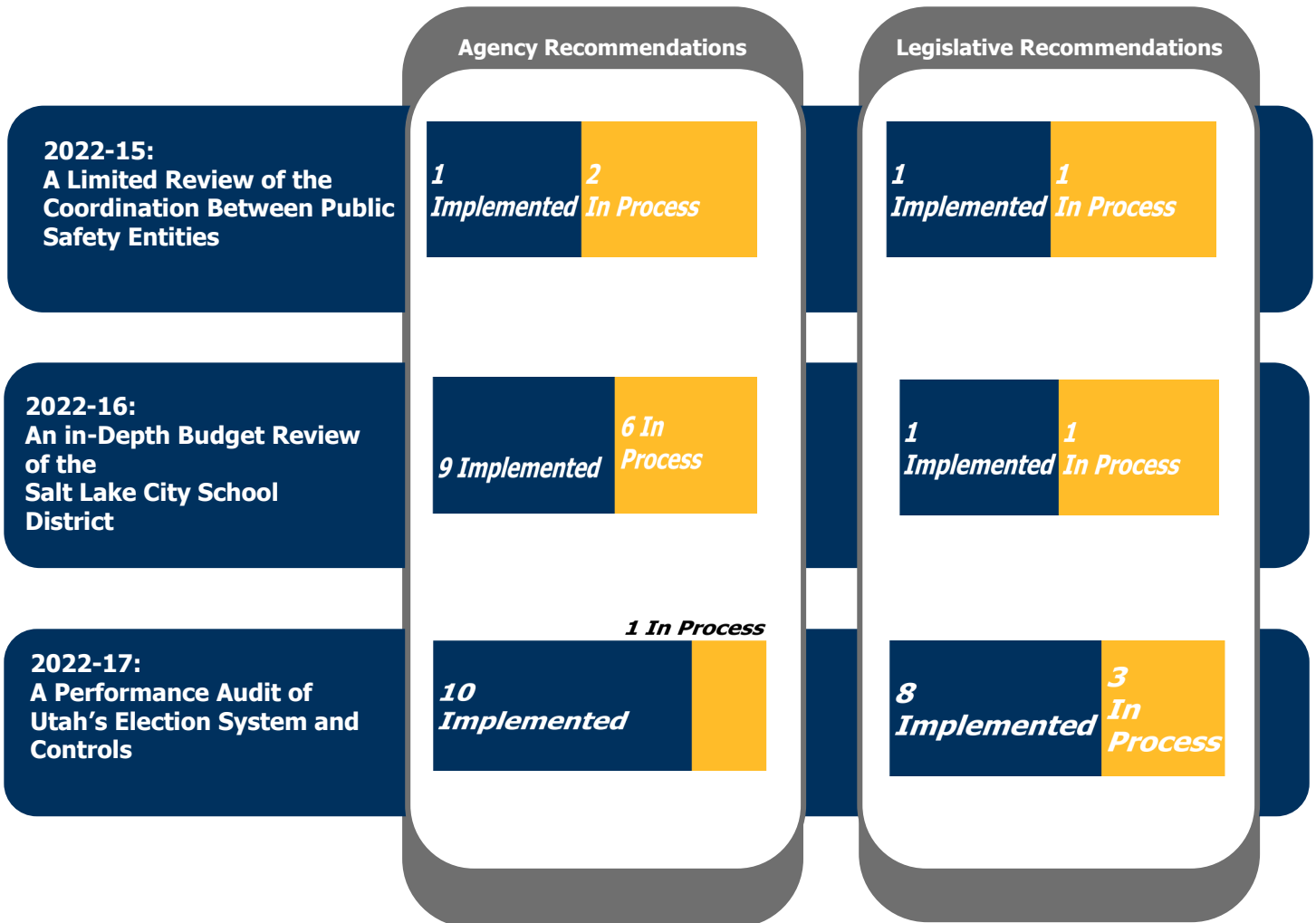
2022-12:  
A Performance Audit of  
Curriculum and Teacher  
Training in Public Education

2022-13:  
A Performance  
Audit of the Oversight  
and Effectiveness of Adult

2022-14:  
A Performance Audit of the  
Board of Pardons and  
Parole



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# Released Audits and Informal Reports • 2021- 2023

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### Education

2021-04	The Utah State Board of Education's Internal Governance
2021-09	Utah's Charter School Governance Structure
2021-13	Teacher Retention Within Utah's Public Education System
2022-02	An In-Depth Budget Review of the Weber School District
2022-03	Teacher and Principal Performance Within Utah's Public Education System
2022-04	Financial Reporting in Public Education
2022-05	Public Education Administrative Costs
2022-08	Comprehensive Education Audit Capstone
2022-12	Curriculum and Teacher Training in Public Education
2022-16	An In-Depth Budget Review of the Salt Lake City School District
2023-03	A Performance Audit of Space Utilization by the Utah Schools for the Deaf and Blind
2023-11	A Systemic Performance Audit of the Park City School District

### Higher Education

2022-01	Higher Education Police Departments
2022-11	Utah's System of Higher Education Governance

### Local Government

2022-10	Tax Increment Financing
2022-17	Utah's Election System and Controls
2023-02	A Performance Audit of the San Juan County Commission

### Public Safety

2021-A	Decline in Traffic Violations Contributed to Lower Fines and Surcharges
2021-B	Six-Month Follow-Up of 911 Call Answer Times for VECC and Salt Lake City 911
2021-C	Twelve-Month Follow-Up of 911 Call Answer Times for VECC and Salt Lake City 911
2021-16	A Limited Review of Warrants and Uncollected Fines and Fees
2021-17	Healthcare in State Prisons
2022-13	Oversight and Effectiveness of Adult Probation and Parole
2022-14	Board of Pardons and Parole
2022-15	A Limited Review of the Coordination Between Public Safety Entities
2023-A	Two-Year Follow-up of 911 Call Answer Times for VECC and Salt Lake City 911
2023-01	An In-Depth Follow-Up of Healthcare in State Prisons
2023-17	A Performance Audit of the Utah State Correctional Facility: An Examination of Staffing, Culture, Safety, and Security

### Social Services

2021-07	A Follow-Up Audit of the Safety and Security Within Local Homeless Resource Centers
2021-10	Division of Services for People with Disabilities
2021-11	Culture and Grant Management Process of the Department of Health
2021-12	Social Service Agencies' Performance Measures
2021-14	An In-Depth Follow-Up of the Oversight and Management of Utah's Homeless Service System

### Transportation

2023-09	A Limited Review of B and C Road Funds
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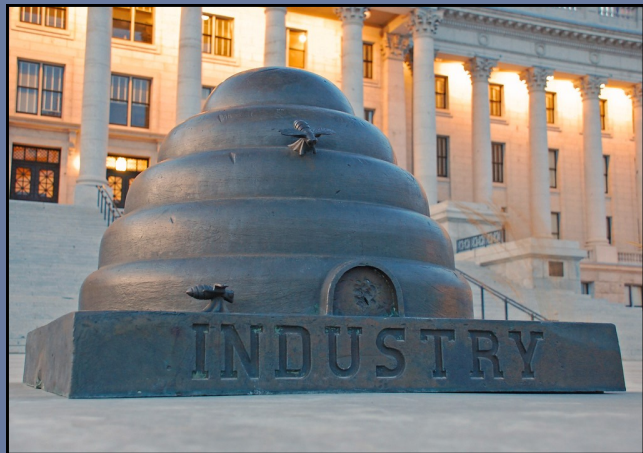
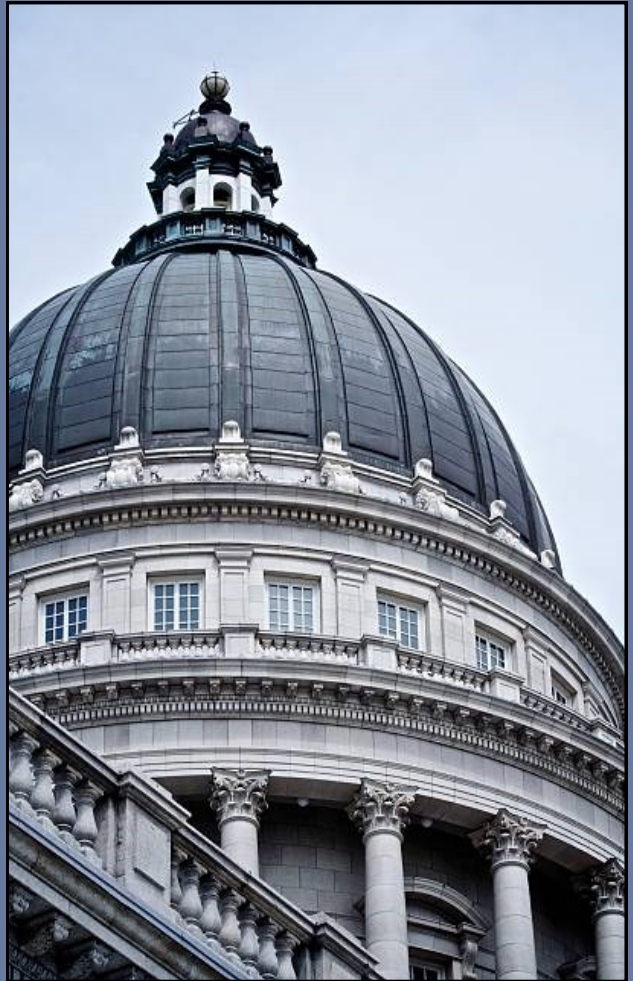
### Environment

2021-01	In-Depth Follow-Up of an In-Depth Budget Review of the Department of Natural Resources
2021-02	Department of Agriculture and Food's Brand Inspection Program
2023-13	A Performance Audit of the Intermountain Power Agency
2023-15	Utah's Water Management: Ensuring Data Integrity, Program Best Practices, and Comprehensive Water Planning

### Other

2021-05	The Division of Consumer Protection
2021-06	Utah Rural Jobs Act
2021-15	An In-Depth Follow-Up of the State's Career Service System
2022-A	Informal Poll of Utah Senate on United States Senate Candidates
2022-06	Efficiency and Effectiveness of Technology Services
2022-07	A Limited Review of the Utah Inland Port Authority
2022-09	An In-Depth Budget Review of the Utah Insurance Department
2023-04	A Performance Audit of Cybersecurity in the State of Utah
2023-05	The Best Practice Handbook- A Practical Guide to Excellence for Utah Government
2023-06	A Performance Audit of Utah's State Energy Policy
2023-07	A Performance Audit of the Collection, Protection, and Use of Personal Information by State Agencies
2023-08	Government Excellence: Follow-Up Low-Cost IT Procurement Efficiency Evaluation
2023-10	High-Risk List: Identifying and Mitigating Critical Vulnerabilities in Utah—2023
2023-12	Government Excellence: Efficiency Evaluation Follow Up Office of the Medical Examiner Efficiency Evaluation
2023-14	A Systemic Review of the Department of Commerce: An Examination of Professional Licensing, Real Estate, and Securities
2023-16	A Performance Audit of Utah Housing Policy: A Case for Statewide Strategic Planning and Accountability

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